

# **EXHIBIT 3**

## List of All Cash Transactions in the Epstein Accounts

							Reconciliation Results <sup>[4]</sup>				
CM ID <sup>[1]</sup>	BLMIS Account Number	BLMIS Account Name	Transaction Date <sup>[2]</sup>	Amount <sup>[2]</sup>	Transaction Type <sup>[2]</sup>	Transaction Description <sup>[2]</sup>	BLMIS Bank Records <sup>[3]</sup>	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files <sup>[4]</sup>	Bates Reference to Documents Produced to the Trustee <sup>[4]</sup>
510145	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	1/4/1993	100,000	JRNL	CHECK	n/a	Yes	n/a	AMF00240577	n/a
493457	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	12/27/1993	150,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
545059	1CM049	SEYMOUR EPSTEIN	7/1/1994	(25,000)	CW	CHECK	n/a	Yes	n/a	AMF00242401	n/a
466778	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	1/3/1995	50,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
199545	1CM049	SEYMOUR EPSTEIN	7/17/1997	(100,000)	CW	CHECK	n/a	Yes	n/a	AMF00242400	n/a
307510	1CM049	SEYMOUR EPSTEIN	6/2/2000	(100,000)	CW	CHECK	Yes	Yes	Yes	AMF00242399	10-04438_Epstein_0000433 10-04438_Epstein_0000434
168759	1CM049	SEYMOUR EPSTEIN	9/13/2000	(50,000)	CW	CHECK	Yes	Yes	n/a	AMF00242398	n/a
102790	1CM049	SEYMOUR EPSTEIN	9/30/2002	(31,000)	CW	CHECK	Yes	Yes	Yes	AMF00242396	SBSCAB0025445 <sup>[5]</sup>
248695	1CM049	SEYMOUR EPSTEIN	6/17/2003	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00242395	SBSCAB0020442 <sup>[5]</sup>
181151	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	6/25/2003	(300,000)	CW	CHECK	Yes	Yes	Yes	AMF00240553	EPSTEIN-BUCHBINDER 000795-96 Shirt 001395-96, Shirt 001574
297594	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	4/6/2004	(65,000)	CW	CHECK	Yes	Yes	Yes	AMF00240551-52	EPSTEIN-BUCHBINDER 000793
230807	1CM049	SEYMOUR EPSTEIN	4/8/2004	(100,000)	CW	CHECK	Yes	Yes	Yes	AMF00242394	SBSCAB0021368 <sup>[5]</sup>
42841	1CM049	SEYMOUR EPSTEIN	9/23/2004	(55,000)	CW	CHECK	Yes	n/a	Yes	n/a	SBSCAB0021368 <sup>[5]</sup>
38583	1CM049	SEYMOUR EPSTEIN	12/13/2005	(200,000)	CW	CHECK	Yes	Yes	Yes	AMF00242383	SBSCAB0022325 <sup>[5]</sup> SBSCAB0023324 <sup>[5]</sup>
290268	1CM049	SEYMOUR EPSTEIN	4/18/2006	(40,000)	CW	CHECK	Yes	Yes	Yes	AMF00242382	SBSCAB0001696 <sup>[5]</sup>
278427	1CM049	SEYMOUR EPSTEIN	12/14/2006	(200,000)	CW	CHECK	Yes	Yes	Yes	AMF00242381	SBSCAB0001696 <sup>[5]</sup>
256767	1CM049	SEYMOUR EPSTEIN	6/29/2007	(125,000)	CW	CHECK	Yes	Yes	Yes	AMF00242379-80 <sup>[6]</sup>	EPSTEIN/SHULBURNE 000001-2 SBSCAB0004692
236988	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	7/2/2007	(135,000)	CW	CHECK	Yes	Yes	n/a	AMF00240549	n/a

**List of All Cash Transactions in the Epstein Accounts**

							<i>Reconciliation Results <sup>[4]</sup></i>				
CM ID <sup>[1]</sup>	BLMIS Account Number	BLMIS Account Name	Transaction Date <sup>[2]</sup>	Amount <sup>[2]</sup>	Transaction Type <sup>[2]</sup>	Transaction Description <sup>[2]</sup>	BLMIS Bank Records <sup>[3]</sup>	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files <sup>[4]</sup>	Bates Reference to Documents Produced to the Trustee <sup>[4]</sup>
141616	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	7/16/2007	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00240546-47	n/a
305889	1CM005	SHELBURNE SHIRT C/O SEYMOUR EPSTEIN	10/25/2007	(1,276,900)	CW	CHECK	Yes	Yes	n/a	AMF00240545	n/a
236446	1CM049	SEYMOUR EPSTEIN	2/28/2008	(75,000)	CW	CHECK	Yes	Yes	Yes	AMF00242378	EPSTEIN/SHULBURNE 000005
48572	1CM049	SEYMOUR EPSTEIN	4/9/2008	(710,366)	CW	CHECK WIRE	Yes	Yes	n/a	AMF00242376	n/a
47965	1CM049	SEYMOUR EPSTEIN	6/16/2008	(172)	CW	CHECK	Yes	Yes	n/a	AMF00242377	n/a

<sup>[1]</sup> CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

<sup>[2]</sup> The information contained in these columns was obtained from the BLMIS customer statements.

<sup>[3]</sup> Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 6**.

<sup>[4]</sup> The "n/a" designation indicates where records could not be located, were not produced to the Trustee, and/or are otherwise unavailable.

<sup>[5]</sup> The referenced documents are electronic spreadsheets containing multiple tabs. The tabs that I have used in my reconciliation are labeled "RECON" or "Reconcil."

<sup>[6]</sup> One of the referenced documents from the BLMIS customer file for Epstein Account 1CM049 (AMF00242380) is a handwritten note dated 6/7/2007 requesting a cash withdrawal of \$125,000. The document also contains a handwritten notation of "6/13." The customer statements for 1CM049 reflected a stop payment of a \$125,000 cash withdrawal dated 6/13/2007, which was reissued on 6/29/2007. Therefore, I have reconciled this document to the \$125,000 cash withdrawal transaction dated 6/29/2007 as reflected on the customer statements for Epstein Account 1CM049.